

**IN THE UNITED STATES DISTRICT COURT FOR THE  
WESTERN DISTRICT OF MISSOURI  
CENTRAL DIVISION**

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	
	)	
v.	)	No. 05-9005-MC-C-SOW
	)	
JOSEPH C. PETSEL,	)	
	)	
Defendant.	)	

**REPORT AND RECOMMENDATION**

On January 22, 2007, this court recommended that the Government's motion of October 26, 2006, be granted and defendant Joseph Petsel be held in civil contempt of court for failing to comply with the court's orders enforcing the IRS summons. In partial response to that recommendation, defendant Petsel submitted an apology on January 30, 2007, and indicated he desired to comply with the IRS summons. On February 27, 2007, a brief recorded telephone conference was held, and the court was informed that defendant had met with an IRS agent and that future meetings were scheduled. Thus, it appears that sincere efforts are being made to resolve the matters at issue in this proceeding. Accordingly, it is

RECOMMENDED that a ruling on the appropriateness of civil sanctions be stayed while the parties attempt to resolve the issues, and that the Government be directed to file a status report approximately every 60 to 90 days until the pending motions are withdrawn or are ready for a final ruling.

Under 28 U.S.C. § 636(b)(1), the parties may make specific written exceptions to this recommendation within ten (10) days. If additional time is needed, a motion for an extension of time must be filed within ten days. The motion should state the reasons for the request. See Nash v. Black, 781 F.2d 665, 667 (8th Cir. 1986) (citing Thomas v. Arn, 474 U.S. 140 (1985)); Messimer v. Lockhart, 702 F.2d 729 (8th Cir. 1983). Failure to make specific written exceptions to this report and recommendation may result in a waiver of the right to appeal.

Dated this 6<sup>th</sup> day of March, 2007, at Jefferson City, Missouri.

/s/ William A. Knox

WILLIAM A. KNOX  
United States Magistrate Judge